



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बोरवार, 22 जुलाई, 2004/31 अगस्त, 1926

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 15 जुलाई, 2004

संख्या ई० एक्स० एन०-एफ०(10) 1/97-11.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए, सरकारी अधिसूचना संख्या 14-11/69-ई० और टी०, तारीख 23 अक्टूबर, 1970 द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) में 11-11-1970 को प्रकाशित दी हिमाचल प्रदेश जनरल सेल्ज टैक्स रूलज, 1970 और जिन्हें सर्वसाधारण की जानकारी हेतु राजपत्र, हिमाचल प्रदेश में प्रकाशित किया जाता है, का और संशोधन करने के लिए निम्नलिखित नियम प्रस्तावित करते हैं ;

यदि इन नियमों द्वारा सम्भाव्य प्रभावित होने वाला कोई व्यक्ति, प्रस्तावित नियमों के सम्बन्ध में कोई आक्षेप करना या सुझाव देना चाहे, तो वह उसे राजपत्र, हिमाचल प्रदेश में इसके प्रकाशन की तारीख से तीस दिन की अवधि के भीतर, लिखित रूप में आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, शिमला 9 को भेज सकेगा ;

उपरोक्त नियत प्रवधि के भीतर प्राप्त किए गए आक्षेप(पों) या सुझाव(वों), यदि कोई हो, को अन्तिम रूप देने से पूर्व सरकार द्वारा विचार किया जाएगा, अर्थात् : -

### प्रारूप नियम

1. संक्षिप्त नाम और प्रारम्भ. — (1) इन नियमों का संक्षिप्त नाम दी हिमाचल प्रदेश जनरल सेल्ज टैक्स (संकेन्द अमैन्डमेंट) रूल्ज, 2004 है।

(2) यह नियम तुरन्त प्रभाव से प्रवृत्त होंगे।

2. नियम 31 का संशोधन. — दी हिमाचल प्रदेश जनरल सेल्ज टैक रूल्ज, 1970 के विद्यमान नियम 31 के खण्ड (xxii) के पश्चात् निम्नलिखित नया खण्ड जोड़ा जाएगा, अर्थात् :—

“(xxii) sale of Aviation Turbine Fuel and Lubricants filled in to receptacles forming part of any aircraft registered in any other country (other than India) which is a party to the Convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944 and which has entered into the Air Services Agreements or Air Transport Agreements with India and which are operating a schedule or non-scheduled international air service to or from India, subject to furnishing of the following certificate to the Assessing Authority :—

### CERTIFICATE

It is certified that.....are operating the scheduled/non-scheduled air-service known as.....from (country) to.....on the authority of a licence/authorization No.....dated.....issued by.....

2. It is further certified that our country, namely,.....is a party to the Convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944 and has entered into the Air Services Agreements/Air Transport Agreements with the Government of India vide No.....dated.....for operating the said air service to and from India.

3. It is also certified that I.....on behalf of the said air-service and the said Air Transport company have purchased and filled into the receptacles, of the Air-craft No.....forming part of the said air-service,.....liters of ATF and.....lubricants valuing Rs.....and Rs....., respectively, from M/s.....holding R.C. No.....dated.....under the Himachal Pradesh General Sales Tax Act, 1968 vide their bill No.....dated.....

Place :

Dated :

Signature and full address of the purchaser with seal.”

आदेश द्वारा,

हस्ताक्षरित/-

प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this department notification No. EXN-F(10) 1/97-II, dated 15th July, 2004 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 15th July, 2004

No. EXN-F(10)1/97-II.—In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajpatra, Himachal Pradesh (Extraordinary) on dated 11-11-1970 and notified *vide* Government Notification No. 14-11/69-E & T, dated 23rd October, 1970 and the same are published in the Rajpatra, Himachal Pradesh for the general information of the public;

If any person likely to be affected by these rules, has any objection(s) or suggestion(s) to make in relation to the proposed rules, he may send the same in writing to the Excise & Taxation Commissioner, Himachal Pradesh, Shimla-9, within a period of 30 days from the date of publication of the same in the Rajpatra, Himachal Pradesh;

The objection(s) or suggestion(s), if any, received within the above stipulated period shall be taken into consideration by the State Government before finalizing the same, namely :—

### DRAFTS RULES

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Second Amendment) Rules, 2004.

(2) These rules shall come into force with immediate effect.

2. *Amendment of Rule 31.*—After existing clause (xxi) of rule 31 of the Himachal Pradesh General Sales Tax Rules, 1970, the following new clause shall be added, namely :—

“(xxii) sale of Aviation Turbine, Fuel and Lubricants filled into receptacles forming part of aircraft registered in any other country (other than India) which is a party of the Convention on International Civil Aviation, opened for signatures at Chicago on the 7th December, 1944, and which has entered into the Air Services Agreements or Air Transport Agreements with India and which are operating a scheduled or non-scheduled international air-service to or from India, subject to furnishing of the following certificate to the Assessing Authority :—

### CERTIFICATE

It is certified that.....are operating the Scheduled/non-scheduled air-service known as.....from (country) to.....on the authority of a licence/Authorization No.....dated.....issued by.....

2. It is further certified that our country, namely,.....is a party to the Convention of International Civil Aviation, opened for signature at Chicago

on the 7th December, 1944, and has entered into the Air Services Agreements/Air Transport Agreements with the Government of India vide No. ....dated..... for operating the said air service to and from India.

3. It is also certified that I.....on behalf of the said air-service and the said Air Transport Company have purchased and filled into the receptacles, of the Air-Craft No.....forming part of the said air-service,.....litters of ATF and.....lubricants valuing Rs. ....and Rs. ...., respectively from M/s.....holding R. C. No. ....dated.....under the Himachal Pradesh General Sales Tax Act, 1968 vide their bill No. ....dated.....

Place .....

Signature and full address of the purchaser  
with seal."

Dated.....

By order,

Sd/-  
Pr. Secretary (Excise & Taxation).